

Exhibit B

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

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In re	:	Chapter 9
	:	Case No. 13-53846
CITY OF DETROIT, MICHIGAN,	:	
	:	Hon. Steven W. Rhodes
Debtor.	:	
-----X		

**DECLARATION OF MATTHEW E. WILKINS IN SUPPORT OF
APPLICATION OF THE OFFICIAL COMMITTEE OF
RETIREES FOR AN ORDER APPROVING RETENTION OF
BROOKS WILKINS SHARKEY & TURCO, PLLC AS LOCAL COUNSEL**

Matthew E. Wilkins, for this declaration, states:

1. I am a member of Brooks Wilkins Sharkey & Turco, PLLC, a law firm with its principal offices at 401 S. Old Woodward Avenue, Suite 400, Birmingham, Michigan 48009 (the "Firm"). I and the other members of the Firm are admitted to practice before this Court.

2. I submit this declaration (the "Declaration") in connection with Official Committee of Retirees' (the "Retiree Committee") Application for approval of the retention of the Firm as Local Counsel in the above-captioned Chapter 9 case, effective as of September 3, 2013, on the terms set forth in the Engagement Agreement attached as Exhibit "A" to the Application, in compliance with Sections 901(a), 1102(a)(1) and 1103 of Title 11 United States Code (the "Bankruptcy Code").

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification or as additional party in interest information becomes available, a supplemental Declaration will be submitted to the Court reflecting such amendment or modified information.

The Firm's Disinterestedness

4. The Firm has conducted a conflict check of the parties named and identified in the City of Detroit's (the "City") initial pleadings, on the City's service lists, on the mediation lists and in a separate listing provided by the City, as well notices of appearance filed by various parties. This search included secured and unsecured creditors, the City's current professionals, pertinent City officials, City law firms and other professionals.

5. Specifically, in preparing this Declaration I caused to be searched in our Firm's database each of the parties listed above for past and current representations, including both ongoing and closed matters. The search identifies whether in any particular matter a referenced party was a client, or whether the party was adverse to a client, and whether the matter is still pending or has been closed.

6. To the best of my knowledge, the members and associate attorneys of the Firm, have no present connection with the City, its creditors or any other party in interest, or its attorneys or accountants, or with the U.S. Trustee, members of the Retirees Committee or the professionals retained by individual members of the Retiree Committee.

The Firms Rates and Billing Practices

7. As a courtesy to the Retiree Committee, and in recognition of the importance of this case to the Retiree Committee and its constituents, BWST has agreed to discount its standard hourly rates by approximately 10%. For example, the discounted hourly rates that will be charged by the attorneys at BWST who will be primarily involved in this case are: Matthew Wilkins, \$430, and Paula Hall \$340.

8. The Firm's billing rates are subject to adjustment from time to time (typically at year-end), and fees will be charged at the rates in effect when the services are performed after notice of such adjustment to the Committee and the Court.

9. The Firm understands that its fees are subject to review by a Fee Examiner appointed in the case and City pursuant to an Order of the Court. [Dkt. 810]

10. The Firm's fees will be based upon the time devoted to the work. Time is charged in tenths of an hour. The Firm shall maintain detailed time records which will be submitted to the Retiree Committee on a monthly basis and in accordance with the Fee Examiner Order.

11. The expenses incurred by the Firm shall be charged in accordance with the Firm's standard terms and procedures, as modified by the Engagement Agreement and subject to the terms of the Fee Review Order.

12. No promises have been received by the Firm or any member or Associate hereof as to payment or compensation in connection with this case other than in accordance with the provisions set forth herein. The Firm has no agreement with any other entity to share with such entity in the compensation received by the Firm or by such entity.

13. In light of the foregoing and to the best of my knowledge, BWST and its attorneys and staff neither hold nor represent any adverse interest in connection with the case as required by section 1103(b) of the Bankruptcy Code.

14. To the extent that BWST discovers any facts bearing on matters described herein or its representation of the Committee during the period of its employment, BWST will supplement the information contained in this affidavit.

I hereby declare under penalty of perjury, that to the best of my knowledge, and after reasonable inquiry, the foregoing is true and correct.

Further affiant sayeth not.

/s/ Matthew E. Wilkins
Matthew E. Wilkins (P56697)